STATUTORY INSTRUMENTS

2026 No. 307

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to Great British Nuclear) Order 2026

Made - - - -	*17th March 2026*
Laid before the House of Commons - - - -	*18th March 2026*
Coming into force - -	*8th April 2026*

The Treasury make this Order in exercise of the powers conferred by section 33E(8) and paragraph 18(1) of Schedule 9ZA to the Value Added Tax Act 1994(**1**).

Citation and commencement

1. This Order may be cited as the Value Added Tax (Refund of Tax to Great British Nuclear) Order 2026 and comes into force on 8th April 2026.

Body specified for the purposes of section 33E of the Value Added Tax Act 1994

2. A company designated by the Secretary of State as Great British Nuclear under section 317 of the Energy Act 2023(**2**), is a person who is specified for the purposes of section 33E of the Value Added Tax Act 1994.

Stephen Morgan
Christian Wakeford
Two of the Lord Commissioners of His Majesty's Treasury

17th March 2026

(**1**) 1994 c. 23; section 33E was inserted by section 122 of the Finance Act 2016 (c. 24) and amended by paragraph 35 of Schedule 8 of the Taxation (Cross-border Trade) Act 2018 (c. 22). Paragraph 18 of Schedule 9ZA was inserted by section 3 and paragraph 2 of Schedule 2 of the Taxation (Post-transition Period) Act 2020 (c. 26).

(**2**) 2023 c. 52.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 8th April 2026, provides that a company designated by the Secretary of State as Great British Nuclear is a specified person for the purposes of section 33E of the Value Added Tax Act 1994 (c. 23).

The effect of this Order is that a company designated as Great British Nuclear may claim refunds of value added tax in accordance with the rules in section 33E in respect of supplies to it, and importations or acquisitions made by it, which are not for the purposes of any business carried on by it.

A Tax Information and Impact Note covering this instrument will be published on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.